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**POWER OF ATTORNEY FOR PATENT APPLICATION**

To: Commissioner of Patents and Trademarks  
Washington, D.C. 20231

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Application: 09/830,279  
Title: TUNING APPARATUS FOR STRINGED INSTRUMENT  
Art Unit: 2837  
Examiner: Kimberly Lockett  
Phone: 571-272-2067  
Fax: 703-872-9319

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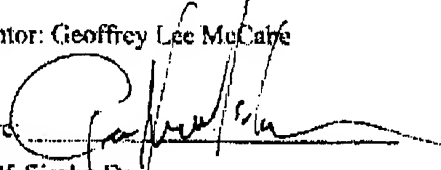
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**POWER OF ATTORNEY FOR PATENT APPLICATION**

As a named inventor, I hereby appoint Michael G. Smith (Reg. No. 45,368) and Ellis B. Ramirez (Reg. No. 45,326) jointly, and each of them severally, as attorney(s) or agents(s), with full power of substitution, delegation and revocation, to prosecute this application 09/830,279 to make alterations and amendments therein, to receive the patent and to transact all business in the Patent and Trademark Office connected therewith.

I hereby direct that all correspondence and telephone calls in connection with this application be addressed to Michael G. Smith, (202) 595-1444, 1090 Vermont Ave. N.W., Suite 800, Washington, DC., 20005.

Full name of inventor: Geoffrey Lee McCabe

Inventor's signature: 

Date: April 27, 2004

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***Certificate of Transmission***

I hereby certify that this correspondence is being facsimile transmitted to the United States Patent and Trademark Office, Fax No. 703-872-9319 on April 27, 2004.

Typed or printed name of person signing this certificate:

Ellis B. Ramirez

Signature: 